

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is 1% of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of up to 4%. A county lodging tax of up to 2% can be imposed and deposited in the County Visitor's Promotion Fund of each individual county.

An additional county lodging tax of up to 2% can be imposed and deposited in the County Visitor's Improvement Fund. As of December 31, 2006, there are 74 counties that impose a lodging tax.

Table 16 – State Lodging Tax Revenue

	2006	2005	Net Change	Percent Change
January	\$185,061	\$157,582	\$27,478	17.44%
February	194,444	178,535	15,909	8.91
March	241,195	214,749	26,446	12.31
April	256,028	226,673	29,355	12.95
May	271,175	252,866	18,309	7.24
June	390,388	341,153	49,235	14.43
July	328,929	310,051	18,878	6.09
August	341,488	350,974	-9,486	-2.70
September	291,146	239,587	51,559	21.52
October	299,369	240,461	58,908	24.50
November	205,223	202,944	2,279	1.12
December	214,667	193,340	21,327	11.03
Total	\$3,219,113	\$2,908,916	\$310,197	10.66%

